

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,  
Plaintiff,  
v.  
Esther Oregon, an individual, and dba  
MEX TAX SERVICE  
Defendants.

No. 1:21-cv-00461-JTL-BAM

**PROPOSED JUDGMENT AND  
PERMANENT INJUNCTION BY CONSENT**

Upon consideration of the parties' Joint Motion for Entry of Permanent Injunction by Consent, the Court hereby finds as follows:

1. On March 19, 2021, the United States filed a complaint seeking a permanent injunction against Defendant Oregon, individually and doing business as Mex Tax Service, under 26 U.S.C. §§ 7402(a), 7407, and 7408.
2. Defendant Oregon admits for purposes of the injunction that the Court has personal jurisdiction over them and subject matter jurisdiction over this action but without admitting any of the other allegations in the complaint.
3. Defendant Oregon waives the entry of findings of fact and conclusions of law and voluntarily consents to the entry without further notice of a permanent injunction under 26 U.S.C. §§ 7402(a), 7407, and 7408 in the form of the proposed Judgment and Permanent

1           Injunction by Consent attached to the parties' Joint Motion for Entry of Permanent  
2           Injunction by Consent and signed by the parties.

- 3           4. Defendant Oregon also agrees to be bound by the terms of this permanent injunction  
4           without further notice, and agrees to be bound by its terms.  
5           5. Defendant Oregon further understands and agrees that:  
6               a. The Judgment and Permanent Injunction by Consent will be entered under Fed. R.  
7               Civ. P. 65 and will result, without further notice, entry of Final Judgment against  
8               them in this matter;  
9               b. Defendant Oregon waives any right they may have to appeal from the Permanent  
10              Injunction by Consent;  
11               c. The Court will retain jurisdiction over this matter for the purpose of implementing  
12              and enforcing the injunction;  
13               d. If Defendant Oregon violates the permanent injunction, they may be subject to  
14              civil and criminal sanctions for contempt of court;  
15               e. The United States may conduct full post judgment discovery to monitor  
16              compliance with the injunction; and  
17               f. Entry of this Permanent Injunction by Consent resolves only this civil injunction  
18              action, and neither precludes the United States, or any of its agencies, from  
19              pursuing any other current or future civil or criminal matters or proceedings, nor  
20              precludes Defendant Oregon from contesting their liability in any other matter or  
21              proceeding.  
22           6. The Permanent Injunction by Consent, once entered, will resolve Plaintiff's Complaint as  
23              to Defendant Oregon, individually and doing business as Mex Tax Service.  
24              Accordingly, IT IS HEREBY ORDERED AND ADJUDGED pursuant to 26 U.S.C.  
25              §§ 7402(a), 7407, and 7408, that Defendant Oregon, and any other person or entity acting in  
26              concert and/or participation with them are PERMANENTLY ENJOINED from directly or  
27              indirectly, by use of any means of instrumentalities:  
28              ///

- 1        1. Acting as a federal tax return preparer or requesting, assisting, or directing the preparation  
2                  or filing of federal tax returns from any person or entity other than themselves or a legal  
3                  spouse;
- 4        2. Representing, or assisting in the representation of any person or entity, other than  
5                  themselves or a legal spouse, before the Internal Revenue Service;
- 6        3. Instructing, advising, or assisting, directly or indirectly, others to violate the tax laws,  
7                  including to evade the payment of taxes;
- 8        4. Transferring, selling, or assigning their customer lists and/or other customer information;
- 9        5. Engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6695, or 6701; and
- 10      6. Engaging in any other conduct that interferes with the administration and enforcement of  
11                  the internal revenue laws.

12                  IT IS ORDERED that Defendant Oregon, individually and doing business as Mex Tex  
13                  Service, is prohibited from owning, controlling, or managing any business involving tax return  
14                  preparation and/or tax advice, or maintaining a professional presence in any premises, whether an  
15                  office, place of business, dwelling, or other location where tax returns are being prepared for a fee  
16                  or professional tax services are being provided. This includes corporations, such as Acadia Group  
17                  Inc., which was formed by Defendant Oregon in 2019 to provide tax services and real estate.

18                  IT IS ORDERED that Defendant Oregon shall contact by mail (and by email address if  
19                  known) the persons and entities who since, January 1, 2017, have paid or otherwise retained them  
20                  to prepare tax returns, and inform them of the Court's Order of Permanent Injunction, attaching a  
21                  copy of the Order. The mailings shall include a cover letter in a form either agreed to by the  
22                  United States' counsel or approved by the Court, and shall not include any other documents or  
23                  enclosures, apart from the Order. Defendant Oregon shall also post and keep posted for 3 years a  
24                  notice informing any customers of the injunction at the location of Mex Tax Service, 1946 North  
25                  Dinuba Boulevard, Visalia, California, and any other location at which Defendant Oregon  
26                  conducted professional tax services or prepared tax returns for a fee. They are further instructed  
27                  to file with the Court within 30 days of this Order a certification signed under penalty of perjury  
28                  stating that they have done so.

1 IT IS ALSO ORDERED that Defendant Oregon produce to counsel for the United States  
2 within 30 days of the Court's Order, a list that identifies by name, Social Security number,  
3 address, telephone number, and relevant tax periods all persons for whom they have prepared  
4 federal tax returns or claims for refund for tax years 2017 through present.

5 IT IS FURTHER ORDERED that the Internal Revenue Service is authorized to revoke,  
6 without any further preceding, any Preparer Tax Identification Number (PTIN) and any  
7 Electronic Filing Identification Number (EFIN) that is held by, or assigned to, or used by directly  
8 or indirectly by them, or tax return preparation business in which they have a direct or indirect  
9 interest.

10 IT IS FURTHER ORDERED that the United States is entitled to conduct discovery to  
11 monitor Defendant Oregon's compliance with the terms of this judgment and permanent  
12 injunction entered against them.

13 IT IS FURTHER ORDERED that the Court retains jurisdiction over Defendant Oregon  
14 and over this action for the purpose of implementing and enforcing this judgment and permanent  
15 injunction and any additional orders necessary and appropriate to the public interest.

16 IT IS SO ORDERED.  
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18 Dated: February 1, 2022

  
UNITED STATES DISTRICT JUDGE

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